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CLAIMS:

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- 1. A method of processing a stereo signal obtained from an encoder, which encoder encodes an N-channel audio signal into left and right signals $(L_0;R_0)$ and spatial parameters (P), the method comprising:
- processing said left and right signals in order to provide processed signals
 (L_{0w};R_{0w}), in which said processing is controlled in dependence of said spatial parameters
 (P).
- 2. The method of claim 1, wherein said processing is controlled by a first parameter (w₁;w_r) for each of said left and right signals, said first parameter being dependent on the spatial parameters (P).
 - 3. The method of claim 2, wherein said first parameter $(w_i; w_r)$ is a function of time and/or frequency.
- 15 4. The method of claim 1, 2 or 3 wherein said processing comprises filtering at least one of said left and right signals with a transfer function which depends on the spatial parameters (P).
 - 5. The method of claim 1, 2, 3 or 4, wherein said processing comprises:
- adding a first, second and third signal in order to obtain said processed channel signals $(L_{0w};R_{0w})$, in which the first signal includes the stereo signal modified by a first transfer function $(L_0*H_A;R_0*H_F)$, the second signal includes the stereo signal of the same one channel modified by a second transfer function $(L_0*H_B;R_0*H_E)$, and the third signal includes the stereo signal of the other channel modified by a third transfer function $(R_0*H_D;L_0*H_C)$.

6. The method of claim 5, wherein said second transfer function $(H_B; H_E)$ comprises a multiplication with said first parameter $(W_l; W_r)$ followed by multiplication with a first filter function $(H_1; H_4)$.

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- 7. The method of claim 5, wherein said first transfer function $(H_A; H_F)$ comprises a multiplication with a second parameter.
- 8. The method of claim 5, wherein said first transfer function (H_A;H_F) comprises
 5 a multiplication with a second parameter in which said first parameter is a function of said second parameter.
 - 9. The method of claim 5, 6, 7 or 8, wherein said third transfer function $(H_1; H_D)$ comprises a multiplication of the left or right signal $(L_O; R_0)$ with said first parameter $(W_1; W_r)$ followed by a second filter function $(H_2; H_3)$.
 - 10. The method of claim 6, 7, 8 or 9, wherein said filter functions (H_1, H_2, H_3, H_4) are time-invariant.
- 15 11. The method of any one of the previous claims, wherein said signals are described by the equation:

$$\begin{bmatrix} L_{Ow} \\ R_{Ow} \end{bmatrix} = H \begin{bmatrix} L_O \\ R_O \end{bmatrix}$$

in which the transfer function matrix (H) is a function of the spatial parameters (P).

20 12. The method of claim 11, wherein said transfer function matrix (H) is described by the equation:

$$H = \begin{bmatrix} (1 - w_l)^a + (w_l)^a H_1 & (w_r)^a H_3 \\ (w_l)^a H_2 & (1 - w_r)^a + (w_r)^a H_4 \end{bmatrix}$$

with a being a constant.

- The method of claim 11 or 12, wherein said filter functions (H_1, H_2, H_3, H_4) and parameters (w_1, w_r) are selected so that the transfer function matrix (H) is invertible.
 - 14. A method of any one of the previous claims, wherein said spatial parameters (P) contain information describing signal levels of the N-channel signal.

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- 15. A device for processing a stereo signal obtained from an encoder, which encoder encodes an N-channel audio signal into left and right signals (L_0 ; R_0) and spatial parameters (P), the device comprising:
- a post-processor (5) for post-processing said left and right signals in order to 5 provide processed signals (L_{0w};R_{0w}), in which said post-processing is controlled in dependence of said spatial parameters (P).
 - 16. An encoder apparatus comprising:

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- an encoder (2) for encoding an N-channel audio signal into left and right signals $(L_0;R_0)$ and spatial parameters (P), and
- a device (5) according to claim 15 for processing said left and right signals $(L_0;R_0)$ in dependence of said spatial parameters (P).
- 17. A method for processing a stereo signal comprising left and right signals
 15 (L_{0w};R_{0w}), the method comprising inverting the processing in accordance with the method of any one of claims 1-14.
- 18. A device (7) for processing a stereo signal comprising left and right signals (L_{0w};R_{0w}), the device comprising means for inverting the processing in accordance with the method of any one of claims 1-14.
 - 19. A decoder apparatus comprising:
 - a device (7) according to claim 18 for processing a stereo signal comprising left and right signals (L_{0w} ; R_{0w}), and
- 25 a decoder for decoding the processed stereo signals $(L_0;R_0)$ into an N-channel audio signal.
 - 20. An audio system (1) comprising an encoder apparatus according to claim 16 and a decoder apparatus according to claim 19.